

Schedule of Taxes and Fees

Fiscal Years 2002 and 2003

Taxes and Fees	FY 02 Budget	FY 03 Budget
Taxes and Fees Supporting The General Fund		
Personal Property Tax	\$4.25 per \$100 Assessed Value	\$4.25 per \$100 Assessed Value
Real Estate Property Tax	\$1.27 per \$100 Assessed Value	\$1.27 per \$100 Assessed Value
Amusement / Admission Tax	10%	10%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts
Cable Utility Tax	5% of monthly bill	7% of monthly bill
Cellular Telephone Tax	10% of first \$30	10% of first \$30
Cigarette Tax	\$0.35 per pack	\$0.40 per pack
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Courtroom Security Fee	n/a	\$5.00 per court case
Electric Utility Tax - Commercial	\$2.29 plus the rate of \$0.013953 on each of the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month	\$2.29 plus the rate of \$0.013953 on each of the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month
Electric Utility Tax - Residential	\$1.40 plus the rate of \$0.014953 on each	\$1.40 plus the rate of \$0.014953 on each

Taxes and Fees	FY 02 Budget	FY 03 Budget
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Taxes and Fees Supporting The General Fund

Emergency Medical Service Recovery	n/a	<div style="border: 1px solid black; padding: 5px;"> \$200 for basic life support (BLS) emergency medical transport per occurrence; \$270 for advanced life support (ALS) emergency medical transport per occurrence </div>
Gas Utility Tax - Commercial	\$2.87 plus the rate of \$0.135199 on the first 130 CCFs plus \$0.032578 on each CCF thereafter, not to exceed \$65.00 per month	\$2.87 plus the rate of \$0.135199 on the first 130 CCFs plus \$0.032578 on each CCF thereafter, not to exceed \$65.00 per month
Gas Utility Tax - Residential	\$1.98 plus the rate of \$0.191 on each CCF delivered monthly, not to exceed \$2.40	\$1.98 plus the rate of \$0.191 on each CCF delivered monthly, not to exceed \$2.40
Hotel / Motel Lodging Tax	7.5%	7.5%
Machinery & Tool Tax	\$3.00 per \$100 Assessed Value	\$3.00 per \$100 Assessed Value
Motor Vehicle License	\$26.00 - up to 2 tons \$31.00 - over 2 tons	<div style="border: 1px solid black; padding: 2px;"> \$28.00 - up to 2 tons \$33.00 - over 2 tons </div>
Personal Property Tax for Boats	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value
Personal Property Tax for Vehicles Modified for the Disabled	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value

Taxes and Fees	FY 02 Budget	FY 03 Budget
Taxes and Fees Supporting The General Fund		
Restaurant / Meal Tax	6.5%	6.5%
Sales Tax	4.5%	4.5%
Telephone Utility Tax - Commercial	20% of first \$300	20% of first \$300
Telephone Utility Tax - Residential	20% of first \$15	20% of first \$15
Taxes and Fees Supporting The E-911 Fund		
Emergency 911 Tax Rate	\$2.50 per month	\$2.50 per month
Taxes and Fees Supporting The Solid Waste Fund		
Landfill Tipping Fee	\$36.00 per ton	\$38.00 per ton
Residential Solid Waste User Fee	\$2.50 per week (recyclers)	\$2.50 per week (recyclers)
Residential Solid Waste User Fee	\$8.00 per week (non-recyclers)	\$8.00 per week (non-recyclers)
Taxes and Fees Supporting The Stormwater Fund		
Stormwater User Fee - Commercial	\$3.50 per 2,429 sq. ft. of impervious area	\$3.50 per 2,429 sq. ft. of impervious area
Stormwater User Fee - Residential	\$3.50 per month	\$3.50 per month
Tax and Fee Supporting The Wastewater Management Fund		
Sewer User Fee	\$0.82 per 100 cu. ft.	\$0.82 per 100 cu. ft.